

ग्रहाराष्ट्रकार्यं केवलाभ्या अभसवणावणीस धैतर्भुतं
वस्तुतेस्थाप्य याक्षतीष्ठ यासमत्तेच्या हस्तांतरणायरील
पिक्कीकरं गोक्षं करणे।

गद्यराचा शास्त्र

पितृ विषय,

परिपत्रक क्रमांक- दिव्यवा- 1198/प.क.43/करायान- 1,
मंत्रालय, मुंबई 400 032, दिनांक 5 अप्रैल 1999.

शासन परिषद्वक : - बहारांड्र कार्य कंट्राटाच्या अंमलाकावरीत अंतर्भूत असुलेल्या गालमत्तेच्या दृस्तातरपावरील विक्रीकर (पुनरधिनियमित) अधिनियम, 1989 शासन रजिस्ट्र, क्रमांक-डब्ल्युटीआर-2699/प.क्र.१-अ/कराऱ्यान-१, दिनांक ३१.३.१९९९ जन्वये सुधारणा केली. आहे तसेच सुपरित्त गियरांच्या तरतुदी बहारांड्र एव्याह अंमलात अपार्यायाची। याप्रिल १९९९ ही तारीख राष्ट्रीन अधिसूचना झालाक-११८/प.क्र.४३/कराऱ्यान-१, दिनांक २१ एप्रिल १९९९ जन्वये निश्चित केली आणि या अंतर्भूत आपर्ट.जूझे कार्य क्रांत-कायदाच्या काळान ६ वी (१) कडे वैव्याह घेत आहे. या कालाप्रमाणे रु.५०,०००/- अंतर्भूत आपर्ट.जूझे कायदाक रेकम ठेकेदाराला कार्य कंट्राटापेटी घावापासी घेले तर दिनांक १.४.१९९९ नंतर जाविकाम कार्य कंट्राटाच्या एफंडर रक्केच्या ३ टक्के घ इतर नव्य कंट्राटाची ४ टक्के रक्कत करावा. ताप्रकौष घोषाकाऱ्य भरणे विधनकारक द्वारे, आरे न किल्यास दंड/व्याप अकारच्यात येती.

३. या संख्यात कामदा, नियम घेंच्या तदतुदीच्या प्रकृती सोभत नोडल्या आहेत त्याचे कटाक्षाने प्लान होईल वारी सर्व संख्यितानी डबल घ्यावी.

३. या परिपत्रकमङ्गले वास्तव निर्देश देते आहेत की, इक्कुन्हाच्या सर्व विषयां प्रसुच/मतदातांपात्र प्रसुच/विलास प्रसुचांनी भराईला, सुखारणा, सर्वांच्या निदर्शनासु आणाऱ्यात वाणिज्यारण्यात वापरेलेलाहोत्तेल्याप्रमाणे आवश्यक तिथे योग्य ती कर कपात करून ठेकावा. यासुकीय क्षेत्राकरात भराऱ्यात.

महाराष्ट्राचे गोप्यप्रसाद यांच्या आदेशानुसार च. नावने.

राजेन्द्र सिंह

(रुजौद्वापिंह)

प्रधान राजिव (पिता).



महाराष्ट्र शासनाचा संस्कारण

असापामध्ये

आगिल्हा ग्रन्थाचा

दुधवारु एप्रिल २१, १९९३/विवाह १, रोडे १९३१

त्वांत्र संकलन घटनाकारी वा भागात वेगळे पृष्ठ फ्रांक दिले भावृत.

भाग चार-ब

महाराष्ट्र शासनाने भाग-ब अधिनियमाच्याबोधे तपार केलेले (भाग एक, दोन्हा आणि तीन-चा प्राप्तव्ये असल्याचे केलेले नियम व आरोग्य विषयातिरिच्छा) नियम व आदेश.

दित विमाल

मंत्रालय, मुंबई ४०० ०३२, दिनांक २१ एप्रिल १९९३

भाधिसूचना

महाराष्ट्र कार्यकारीदाऱ्याला अंवलयातवणीत भंतव्यत व्यस्तेत्या भालाईल मालमतेप्पा हस्तातलापात्रील विकीर्ण (गुरुराधीनियन्त्रित) अधिनियम, १९८३.

१. मासिक दिनांक १९९८/प्रक. ४३/कार्यालय-१—तज १९९९ दा अधिनियम, अम्बेक-१७, पिंडी ३० भार्व १९९९ दा विलम १ च्या पौठ-कलम (२) अन्यव्ये रिलेफ्या शाकी/भा शारद याकू भागाच्यु शासन याद्वारे कलम १२ च्या उत्तुदी भागाच्यु राजभाष्य अंभकात भागाच्यासाठी १ एप्रिल १९९९ ही तात्पूर्व नियिकत करीत आहे.

महाराष्ट्राने राजभाष्य माझ्या आदेशागुसार व नाशने,

अधिनियम यातु रेखा,
विलेश कोर्ट विधिकारी.

२५१ महाराष्ट्र राजन संसद, असा, एप्रिल २१, १९९७/वित्त वर्ष १, तारे १९९७ [मात्र वार्ता]

FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032; dated the 21st April 1999

NOTIFICATION

**MAHARASHTRA SALES TAX ON THE TRANSFER OF PROPERTY IN GOODS INVOLVED
IN THE EXECUTION OF WORKS CONTRACTS (RE-ENACTED) ACT, 1999.**

No. SFA. 1198/CR-43/Taxation-I.—In exercise of the powers conferred by sub-section (2) of section 1 of the Maharashtra Act, No. XVI of 1999, dated 30th March 1999, the Government of Maharashtra hereby appoints the 1st April 1999, to be the date on which the provisions of section 14 shall come into force in the State of Maharashtra.

By order and in the name of the Governor of Maharashtra,

**AVINASH PATURKAR,
Officer on Special Duty.**

Any medicinal formulation or preparation ready for use internally to or externally on human beings, animals and birds for diagnosis, treatment, mitigation or prevention of any disease or disorder which is manufactured, imported into India, stocked, distributed or sold under the licence granted under the Drugs and Cosmetics Act, 1940, but not including,—

23 of
1940.

- (1) goods covered, described or specified in any other entry in this Schedule,
- (2) medicated goods,
- (3) products capable of being used as toothpaste, toothpowder, cosmetic, toilet article, soap and hair oil,
- (4) mosquito repellants in any form.

✓ CHAPTER IV

AMENDMENTS TO THE MAHARASHTRA SALES TAX ON THE TRANSFER OF PROPERTY IN GOODS INVOLVED IN THE EXECUTION OF WORKS CONTRACT (RE-ENACTED) ACT, 1989.

Amendment 13. In section 6A of the Maharashtra Sales Tax on the Transfer of property in goods involved in the execution of Works Contracts (Re-enacted) Act, 1989 (XCVI of 1989), (hereinafter referred to as "the Works Contract Act")—

(a) in sub-section (1), for the portion beginning with the words "Notwithstanding anything contained" and ending with the words "after deducting from such value" the following shall be substituted, with effect from the 1st May 1998, namely :—

" Notwithstanding anything contained in section 6, the dealer may, in lieu of the amount of tax payable by him under the provisions of this Act, pay lump sum tax by way of composition,—

(i) an amount equal to two per cent. of total contract value of the construction contracts and four per cent. of total contract value in case of other contracts, received or receivable without any deduction whatsoever during the given period ; or

(ii) an amount equal to eight per cent. of the total contract value of the works contract, after deducting from such value. ";

(b) after sub-section (1), the following sub-section shall be inserted, namely:—

" (1A) Notwithstanding anything contained in section 6 or sub-section (1) of this section, a dealer who has entered into any contract for execution of work during the period commencing on the 1st April 1992 and ending on the 30th April 1998, and has commenced execution during such period and the execution of such contract has continued on or after the 1st May 1998, may opt to pay in lieu of tax payable by him under the Act, in lump sum by way of composition, an amount equal to a prescribed percentage of the total contract value of such contract and different percentage may be prescribed for different classes of contracts.".

14. After section 6A of the Works Contract Act, the following section shall be inserted, namely :—

In insertion of
section 6B
in Mar.
XXXVI of
1982.

"6B. (1) Notwithstanding anything contained in this Act, any employer including the Central Government, the State Government, or an individual, or a commercial or trading undertaking of the Central Government or of the State Government, any Company registered under the Companies Act, 1956, any Local Authority or any person or dealer registered under the Bombay Sales Tax Act, 1959 shall deduct tax from, and out of the amounts payable by such employer to a dealer to whom a Works Contract has been awarded involving transfer of property in goods (whether as goods or in some other form), at the rate of two per cent. in respect of construction contracts and four per cent. in respect of any other contracts from every payment made towards such contracts:

Provided that, no such deduction shall be made where the amount or the aggregate of the amounts payable to a dealer by such employer is less than fifty thousand rupees during any year.

(2) The tax deducted under sub-section (1) shall be remitted to the Government Treasury by the said employer making such deduction, within ten days from the date of deduction of the amount :

Provided that, the employer shall remit into the Government Treasury the full amount of tax due and deductible by him under sub-section (1) from the dealer irrespective of the actual amount of tax deducted by him from such dealer.

(3) Any such employer making such deduction under sub-section (1), shall in respect of every month to which such deduction is made, send to the prescribed assessing authority, a statement in the prescribed form in the prescribed time containing details of the Works Contract under execution and tax deducted thereon, and shall furnish a certificate in the prescribed form to the dealer specifying the amount so deducted and such other particulars as may be prescribed.

(4) Any such employer who remits the tax into Government Treasury under sub-section (2) shall be deemed to have made the payment of tax under the authority of the said dealer.

(5) If any such employer fails to remit into the Government Treasury the amount due and deductible as required by sub-section (2) in the prescribed time, the said assessing authority, after such enquiry as it deems fit, and after giving to such employer a reasonable opportunity of being heard, on being satisfied that the said employer has failed to discharge the liability under sub-section (2), shall levy and recover from the employer interest at the rate of two per cent. per month or part thereof, on the amount due and deductible, and by order in writing shall direct such employer to pay the interest in addition to such amount.

(6) The provisions of the Bombay Sales Tax Act, 1959 relating to the recovery of tax, penalty, interest and prosecution for an offence shall, *mutatis mutandis*, apply to recovery of tax required to be deducted at source by the said employer and to recovery of any demand of interest levied under sub-section (5).

(7) The payment of tax by way of deduction in accordance with sub-section (2) shall be without prejudice to any other mode of recovery of tax due under this Act from the dealer executing the Works Contract.”

Book 1/
of 1959.

Mah. Ord.
II of 1999.

15. (1) The Maharashtra Tax Laws (Levy, Amendment and Validation) Ordinance, 1999 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including Repeal of any notification issued) under the relevant tax laws as amended by the said Ordinance shall be deemed to have been done, taken or issued, as the case may be, under II of 1999 and Saving the corresponding provisions of the relevant tax laws, as amended by this Act.

FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 31st March 1999.

NOTIFICATION

In the Execution of Works Contract (Re-enacted) Act, 1989.

No. WCR—2699/C.R.-9(A) Tax-1.—In exercise of the powers conferred

by sub-sections (1) and (2) of section 11 of the Maharashtra Sales Tax on the Transfer of Property in Goods involved in the Execution of Works Contract (Re-enacted) Act, 1989 (Mah. XXXVI of 1989) the Government of Maharashtra hereby further amends Maharashtra Sales Tax on the Transfer of Property in goods involved in the execution of Works Contract (Re-enacted) Rules, 1988, the same having been previously published as required by sub-section (4) of section 11 of the said Act, namely:—

1. (1) These rules may be called the Maharashtra Sales Tax on the Transfer of property in goods involved in the execution of Works Contracts (Re-enacted) (Second Amendment) Rules, 1999.

(2) They shall come into force with effect from the 1st April, 1999.

2. After rule 8A of the Maharashtra Sales Tax on the Transfer of property in goods involved in the executions of Works Contracts (Re-enacted) Rules, 1989 (hereinafter referred to as the "principal rules"), the following rules shall be inserted, namely:—

8B. *Tax deduction at source.*—(1) Every employer who is required to deduct tax under section 6B of the Act shall within 10 days from the date of deduction of the amount remit full amount of such tax due and deductible to the Government Treasury irrespective of the actual amount of tax deducted by him from such dealer.

(2) The employer required to remit tax as specified in section 6B shall furnish a certificate in Form XXX, immediately after deduction is made, to the dealer in respect of whom such deduction is made.

(3) The employer who had deducted and remitted such tax shall send a statement in duplicate in Form XXXI to the assessing authority who is having jurisdiction over the dealer, within 20 days after the end of the month to which such statement relates.

(4) Any employer issuing certificate in Form XXX shall maintain

प्रा. चा. न] महाराष्ट्र शासन राजधानी, बांगा, वर्ष १९, १९९५/वर्ष १०, तिथे ११२७
for each year separate account in Form XXXII showing the amount of tax deducted, certificate of tax deduction issued, and the particulars of remittances made to the Government Treasury.

3. After Form XXX appended to the principal rules the following Form shall be added, namely:—

FORM XXXX

[See rule 8B(2)]

**CERTIFICATE OF TAX DEDUCTION AT SOURCE TO BE GIVEN TO THE
DEALER OR CONTRACTOR**

1. Name and full address of the Employer/Government Department/Authority/undertaking deducting tax.
2. (i) Name and full address of the contractor who has executed works contract.
- (ii) Registration Certificate No. under the Works Contracts (Re-enacted) Act, 1989 of the contractor.
3. Particulars of tax deducted

Sr. No.	Contractor's Bill No. and date	Description of works contract	Year of the execution of works contract	Amount of tax 2%/ ^{1/2} %	Amount of tax so deducted	Amount paid	Name and address of Government Treasury/Bank, Challan Number and date
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Certified that the tax deducted as above have been remitted by us in Government Treasury in accordance with section 6-B and that the particulars furnished above are true and correct to the best of my knowledge.

Place:

Name and Signature of the person
deducting tax with designation
and seal.

Date:

FORM XXXXI

[See rule 8B(3)(i)]

MONTHLY STATEMENT OF TAX DEDUCTED AT SOURCE, TO BE SENT TO ASSESSING AUTHORITY

1. Month and Year
2. Name and address of authority or person or dealer from whom such deduction is made.
3. Status
4. Registration Certificate No. (if registered)
5. Total amount of tax deducted at source
6. Amount of tax remitted to Government Treasury
7. Name and address of Government Treasury, Challan Number and date (enclose copy of challan).

Name and Signature of the person
deducting tax with designation and seal.

FORM XXXXIII

[See rule 63(4)]

REGISTER TO BE MAINTAINED BY THE AUTHORITY WHO DEDUCT TAX AT SOURCE

Sr. No.	Date of issue of Certificates	Br. No. of Certificates issued	Name and address of the Contractor to whom issued	Registration Certificate Number of contractor	Amount paid towards works Contract executed	Amount of tax deducted	Details of remittance of tax deducted	
							Chalan No.	Name of Treasury/Bank to which remitted
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

By order and in the name of the Governor of Maharashtra,

AVINASH PATURKAR,
Officer on Special Duty,